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| UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY | |
| Caption in Compliance with D.N.J. LBR 9004-1(b) Bradford J. Sandler Paul J. Labov Colin R. Robinson PACHULSKI STANG ZIEHL & JONES LLP 780 Third Avenue, 34 th Floor New York, NY 10017 Telephone: (212) 561-7700 Facsimile: (212) 561-7777 bsandler@pszjlaw.com plabov@pszjlaw.com crobinson@pszjlaw.com <i>Counsel for the Plan Administrator</i> | |
| In re: | Chapter 11 |
| BED BATH & BEYOND INC., <i>et al.</i> , ¹ | Case No. 23-13359 (VFP) |
| Debtors. | (Jointly Administered) |

**AMENDED CERTIFICATION OF COUNSEL REGARDING DEBTORS' (I) OMNIBUS
OBJECTION TO CERTAIN TAX CLAIMS AND (II) MOTION TO DETERMINE TAX
LIABILITY AND STAY PROCEEDINGS WITH RESPECT TO CERTAIN CLAIMS
[DOCKET NO. 2156]**

The undersigned counsel hereby certifies that:

1. On September 11, 2023, the above-captioned debtors and debtors in possession (the "Debtors") filed the *Debtors' (I) Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings* [Docket No. 2156] (the "Tax Motion")².

2. Pursuant to the *Notice of Debtors' (I) Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings* [Docket No. 2156-1] the deadline

¹ The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these chapter 11 cases and each such Debtor's tax identification number may be obtained on the website of the Debtor's proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>.

² A capitalized term used, but not otherwise defined herein shall have the meaning ascribed to it in the Tax Motion.

to object to the Tax Motion was October 17, 2023 (the “Objection Deadline”), and a hearing was scheduled for October 24, 2023 at 10:00 a.m. (ET) (the “Hearing”).

3. On October 17, 2023 Brazos County (“Brazos”), Cameron County (“Cameron”) and Tom Green CAD (“Tom Green”, and collectively, the “Respondents”) filed the *Texas Taxing Authorities’ (I) Response to Omnibus Objection to Certain Tax Claims and Objection to Motion to Determine Tax Liability and Stay Proceedings; and (II) Request for Abstention* [Docket No. 2492]

4. On October 23, 2023, the Court approved the Plan Administrator’s *Adjournment Request* [Docket No. 2529], adjourning the Hearing on the Motion as it pertained to certain Claimants to November 14, 2023 at 10:00 a.m. (ET) (the “Continued Hearing”).

5. On November 09, 2023, the Court approved the Plan Administrator’s *Adjournment Request* [Docket No. 2678], adjourning the Continued Hearing on the Motion as it pertained to certain Claimants to January 9, 2024 at 2:00 p.m. (ET).

6. On January 2, 2024, the Plan Administrator filed the *Certification of Counsel Regarding Debtors’ (I) Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings With Respect to Certain Claims* [Docket No. 2156] (the “Certification”). This amendment modifies the proposed order attached to the Certification to remove a claimant from Schedule 1 to the proposed order submitted at Docket No. 2156-1.

7. With respect to the claims of Respondents, counsel for the Plan Administrator conferred with counsel for the Respondents, and the schedule attached to the proposed order (“Schedule 1”) attached hereto as **Exhibit A** (the “Order”) reflects the appropriate amount of each of the Respondent’s allowed claims solely as it relates to tax year 2023. The Plan Administrator

reserves its rights with respect to the 2022 tax year portion. A redline of the revised Order showing the changes from version originally filed with the Motion is attached hereto as **Exhibit B**.

8. Accordingly, it is hereby respectfully requested that the Order be entered at the Court's convenience allowing the 2023 portion of the claims in full and final satisfaction of any and all claims against the Debtors' estates for the 2023 tax year as provided for in Schedule 1 attached to the Order. The Claims set forth on Schedule 1 to the Order attached hereto shall be reduced or modified for the tax year 2023 based on the Revised Fair Market Values set forth in the Assessment Schedule, as reflected thereon.

9. Other than with respect to the Claims set forth on Schedule 1 to the Order, nothing contained herein or in the Order shall be considered "law of the case" and/or waive or otherwise limit any other claimant's defenses in connection with the Motion.

10. Based on the foregoing, the parties respectfully request entry of the Order at the Court's earliest convenience.

Dated: January 3, 2024

/s/ Colin R. Robinson

Bradford J. Sandler, Esq.

Paul J. Labov, Esq.

Colin Robinson, Esq.

PACHULSKI STANG ZIEHL & JONES LLP

780 Third Avenue, 34th Floor

New York, NY 10017

Telephone: (212) 561-7700

Facsimile: (212) 561-7777

Counsel to the Plan Administrator